

## SALT LAKE COUNTY (UTAH). COUNTY COLLECTOR [2740]

### CORRECTED TAX ASSESSMENT ROLLS, 1859-1897

49 microfilm reels

**DESCRIPTION:** These volumes record the taxes paid on assessments of real and personal property in Salt Lake County. The property may be owned by individuals or businesses. The county assessor assessed the property value, and beginning in 1854 the county court (later known as the county commission) examined and corrected any assessments before turning the process over to the county collector to collect the moneys. The county collector collected taxes levied by the territory, county, school districts (beginning 1887), and cities (beginning 1893). Every volume records the property owner's name and rough property location. In addition there are columns to record the total value of property, the amount of each category of taxes (county, territorial, school, etc.), total value of taxes, amount paid, usually date paid, and name of payer. Initially the volumes were known in the law as "tax lists" or "abstract rolls." Beginning in 1880, this payment data was placed in the same volume as a copy of the original assessment data showing the quantity and value of real estate and improvements, livestock, and other personal property ranging from household furniture and tools to merchandise, stock, bonds, and bullion. Any abatements or remittances authorized by the county board of equalization also are shown. The term "abstract roll" was then replaced by the term "duplicate assessment roll" or "corrected assessment roll."

District school taxes may appear in separate volumes or simply as a separate column of taxation within a volume. District school taxes, county tax, territorial tax, county school tax, territorial school tax, etc. were all calculated as a fraction of the same assessed values. Other special categories may be grouped separately, rather than appearing within their geographic district, usually toward the rear or front of a volume. Such categories include merchants in the early volumes, railroads from 1879 on, telephone and telegraph assessments beginning in

1884, and bank shareholders from 1880 on. Railroads and telephone and telegraph assessments were based primarily on the amount of rail or line through the county. After 1892 these were assessed by the territory with a portion allocated to the county; that portion was required to be recorded in the county assessor's books. At the back of the volumes, there are frequently appendices for assessments missed or lacking sufficient entry space earlier.

In 1896 the law changed which resulted in a change of procedures in 1898 and the end of this series. The collector's office was abolished and the initial roll created by the assessor was passed from the assessor to the county commission serving as a board of equalization to the treasurer; separate, duplicate copies were no longer created.

**ARRANGEMENT:** Volumes are arranged chronologically by year. Entries in the volumes are arranged geographically thereunder alphabetically by first letter of surname until 1893, when entries are just arranged geographically. Special categories may be separated. See the research note for further detail.

**RESEARCH NOTE:** The geographical arrangement can be confusing. The geographical blocks may be recorded as wards, school districts, or plat and block or section, township, and range. Transitions in record keeping may also be confusing; for example, in 1892 school district 66 follows school district 29 because both were in the Sugarhouse Ward.

Initially, entries are grouped by ward. District school taxes, in separate volumes, are by school district, but as school districts correspond directly to ward, the distinction usually is minor. In 1893, rather than wards, the legal property description is given. For the most part, these move alphabetically through the plats in the Salt Lake City Survey, thereunder numerically through the blocks in each plat. The 5 Acre Big Field Survey plats, again alphabetically, follow the Salt Lake City Survey plats. Section, township, and range follow the 5 Acre Big Field Survey plats. All these surveys are implicitly within the Salt Lake City School District, although outside of the recapitulations, this fact was rarely stated. Thus starting explicitly with School District 21 rather than a school district one, for outlying areas, makes more sense than it may initially appear.

**RELATED RECORDS:** Series 18188, ASSESSMENT ROLLS, shows the initial step in the taxation process, recording the assessor's valuations. In 1853, the assessor/collector was one office so the tax payments for that year were recorded in series 18188. Series 19076, PROPERTY TAX COLLECTIONS shows summaries of delayed collections from 1875-1879. Records at the Salt Lake County Archives show property tax assessments and collections after 1898. Salt Lake City ASSESSMENT ROLLS, for city taxes--county and territorial taxes on property within the city are in this series (18189) from the beginning--until 1893 may be found in series 4922.

**PROCESSING NOTE:** This series was processed in 1997 by A.C. Cone. Most microfilming

was done by the Archives in the late 1960s and early 1970s. Most volumes dating 1880 and later were destroyed following filming. Hard copy (and a film copy) was returned to the county archives 26 July 2001; a microfilm reference copy was retained by the Utah State Archives.

**GAPS IN THE SERIES:** The location of volumes for years other than those listed is unknown. There is also a gap for wards 1 through 14 in 1891.

## **CONTAINER LIST**

<b>Reel</b>	<b>Description</b>
1	1859
2	1860
3	1863
4	1878
5	1879
6	1880
7	1881
8	1882
9	1883
10	1884
11	1885
12	1886
13	1886 (district school tax only)
14	1887
15	1887 (district school tax only)
16	1888
17	1888 (district school tax only)
18	1889
19	1889 (district school tax only)
20	1890; school district 1-20, 51, moneylenders-appendix; school district 21-50, 55-65, bank shareholders, Alta school district, appendix-recapitulations
21	1891; ward 15-22, "C"-moneylenders
22	1891; school district 21-42, appendix
23	1891; school district 43-Alta, railroads-recapitulations
24	1891; (district school tax only); school district 21- 65
25	1892; ward 1-15
26	1892; ward 16-22, "C"-bank shareholders
27	1892; school district 21-29, 66, 30-47
28	1892; school district 48-Little Cottonwood, bee hives-recapitulations
29	1892; appendix

<b>Reel</b>	<b>Description</b>
30	1893; Block 1, Plat A, SLC Sur-Block 60, Plat C, SLC Sur
31	1893; Block 61, Plat C, SLC Sur-Terrace Heights
32	1893; school district 21-41
33	1893; school district 43-Silverton, railroads-recapitulations
34	1894; Block 1, Plat A, SLC Sur-Block 62, Plat C, SLC Sur
35	1894; Block 63, Plat C, SLC Sur-Terrace Heights
36	1894; school district 21-46
37	1894; school district 47-Silverton, appendix-recapitulations
38	1895; Block 1, Plat A, SLC Sur- Block 75, Plat C, SLC Sur
39	1895; Block 76, Plat C, SLC Sur-Terrace Heights
40	1895; school district 21-44
41	1895; school 46-Silverton, appendix-recapitulations
42	1896; Block 3, Plat A, SLC Sur-University Subdivision
43	1896; Block 87, Plat C, SLC Sur-Terrace Heights, bank shareholders
44	1896; school district 21-44, bank shareholders
45	1896; school 46-Silverton, mortgages-recapitulations
46	1897; Block 1, Plat A, SLC Sur-Block 114, Plat C, SLC Sur
47	1897; Block 1, Plat D, SLC Sur-Terrace Heights
48	1897; school district 21-46, appendix
49	1897; school district 47-Silverton, bank shareholders-recapitulations